

## Pass-Through Entity Owner Tax Agreement

15-30-3313, MCA

This agreement is valid for the tax year beginning  and ending , and for all subsequent tax years until this agreement is revoked.

## Part 1 - Pass-Through Entity Information

Entity Name		Federal Employer Identification Number		<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Mailing Address					
City			State		Zip Code
Pass-Through Entity Type: <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Disregarded Entity					
Pass-Through Entity Contact Person and Phone Number					

## Part 2 - Owner Information and Signature

Owner/Fiduciary Name		
Social Security Number	OR	Federal Employer Identification Number
Mailing Address		
City	State	Zip Code
Owner Entity Type: <input type="checkbox"/> Nonresident Individual <input type="checkbox"/> Nonresident Estate <input type="checkbox"/> Foreign C corporation <input type="checkbox"/> Nonresident Trust		
The undersigned agrees: <ul style="list-style-type: none"> <li>if an individual, trust or estate, to timely file a return in accordance with the provisions of 15-30-2602, MCA;</li> <li>if a C corporation, to timely file a return in accordance with the provisions of 15-31-111, MCA;</li> <li>to timely pay all taxes imposed with respect to income of the pass-through entity; and</li> <li>to be subject to the personal jurisdiction of the state for the collection of taxes and related interest, penalties and fees imposed with respect to income of the pass-through entity.</li> </ul>		
Signature of Owner/Fiduciary	Date	Phone Number
If the owner is a foreign C corporation, print name and title of signatory.		

### Part 3 - Revoke the Agreement

I revoke my previously filed Form PT-AGR as an owner of the entity listed in Part 1 for the following years \_\_\_\_\_

\_\_\_\_\_

Signature of Owner/Fiduciary \_\_\_\_\_ Date \_\_\_\_\_ Phone Number \_\_\_\_\_

Social Security Number \_\_\_\_\_ OR Federal Employer Identification Number \_\_\_\_\_

\_\_\_\_\_

If the owner is a foreign C corporation, print name and title of signatory.



\*13EA0101\*

## Form PT-AGR Instructions

**Purpose of agreement.** Each nonresident owner or foreign C corporation owner of a pass-through entity that agrees to file a Montana tax return and pay any applicable tax has to complete this form. If the owner does not 1) complete and sign this agreement or 2) participate in the pass-through entity's composite return, the pass-through entity has to pay tax to the Department of Revenue on behalf of the owner. This agreement is not valid unless it is signed and dated by the owner.

This agreement is completed by pass-through entity owners who are nonresidents or foreign C corporations. This agreement applies to foreign C corporation owners that are not engaged in or doing business in Montana. If a foreign C corporation owner does engage in or conduct business in Montana, then the foreign C corporation owner does not complete this agreement. The foreign C corporation should instead file a Montana corporation license tax return.



**File an agreement.** A pass-through entity can electronically file the Form PT-AGR through our website. Filing electronically is simple and secure. In addition, the

pass-through entity will receive confirmation that the form was filed. For more information, please visit [revenue.mt.gov](http://revenue.mt.gov) and check out Taxpayer Access Point (TAP).

The Form PT-AGR can also be mailed to:

Montana Department of Revenue  
Attn: Form PT-AGR  
P.O. Box 5805  
Helena, MT 59604-5805

The pass-through entity is not required to file a new agreement each year, but does have to file currently effective agreements for each new nonresident individual or foreign C corporation owner and has to retain the agreements of other owners as tax records.

**Types of pass-through entities.** A pass-through entity is classified in Montana by its treatment for federal

income tax purposes. Partnerships include limited liability companies that are treated as partnerships. S corporations include limited liability companies that are treated as S corporations. Disregarded entities include single-member limited liability companies whose separate existence is disregarded for federal income tax purposes, partnerships that have elected under IRC § 761 to be excluded from the partnership tax rules, qualified subchapter S subsidiaries, and qualified REIT subsidiaries.

If an owner of a pass-through entity is another pass-through entity, the owner is a second-tier pass-through entity. Do not file Form PT-AGR if the owner is a second-tier pass-through entity. The correct form to file for a waiver of the requirement to withhold on behalf of a second-tier pass-through entity is Form PT-STM.

**Failure of any owner to file a return or to pay taxes.** If the owner does not file a Montana tax return or timely pay all taxes as required by the tax agreement, the Department of Revenue may notify the pass-through entity that the tax agreement is no longer in effect. Following that notice, the pass-through entity can no longer rely on the tax agreement. The entity will then be required to remit tax on behalf of the owner to the Department of Revenue unless that owner is included in the entity's composite return.

**Revoke an agreement.** If the owner chooses to revoke the tax agreement, the owner completes parts 1 and 3 of Form PT-AGR. If an owner revokes the tax agreement and then chooses to reinstate a tax agreement for a future tax year, the owner will have to file a new Form PT-AGR. The owner must also provide a copy of the Form PT-AGR that revokes the agreement to the pass-through entity so that the pass-through entity is aware that the agreement is no longer in effect.

**Administrative Rules of Montana:** 42.9.104 and 42.9.105

**Questions?** Please call us toll free (866) 859-2254 (in Helena, 444-6900).